



Georgia Department of Revenue

Fannin County Local Ad Valorem Tax Facts

Caution: By viewing the web pages at the Georgia Local Government Services Division's website, taxpayers should obtain a general understanding of the property tax laws of Georgia that apply statewide. This page contains local information about a specific county. While every attempt has been made to include everything a taxpayer needs to know, mistakes are possible and taxpayers should contact their local tax officials for verification and clarification of the information found on this page. Information on this page was current as of 3/21/2016.

LOCAL TAX OFFICIALS

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PROPERTY TAX RETURNS Property tax returns for real property are filed with the Fannin County Tax Commissioner between January 1 and April 1 of each year. Personal property tax returns are filed with the County Board of Tax Assessors. The taxpayer may elect not to file a property tax return if there have been no changes that would affect the value of their property from the previous year.

HOMESTEAD EXEMPTIONS The deadline for filing an application for a homestead exemption in Fannin County is April 1.

Application for homestead exemption is made with the Board of Tax Assessors in the county. Failure to apply by the deadline is considered a waiver of the exemption for that year. Once applied for and granted the exemption is automatically renewed from year to year as long as the applicant continuously occupies the residence.

If there is a name change in the deed in the previous year, then the taxpayer must reapply for homestead exemption.

This section describes special local homestead exemptions that only apply in this county. Statewide homestead exemptions are also available and may in certain situations be added to the local exemptions.

The following local homestead exemptions are offered in this county:

Code	Exemption Type	County General	County Bond	School General	School Bond	Age	Gross Income	Ga. Law
	School Tax			30,000 from county or independent school		62	20,000 (1)	HB1830, 1998

(1) Gross income means income from all sources including gross income of spouse.

Homestead Valuation Freeze Exemption This county has enacted a homestead valuation freeze exemption. This exemption will freeze the valuation of property at the base year valuation for as long as the homeowner owns and owns and resides on the property. (HB1762, HB1764, 2004)

FREEPORT LEVEL ONE EXEMPTIONS Fannin County voters have elected to exempt the following types of commercial and industrial inventory:

- Class 1 - Raw materials and goods in process of manufacture - 100% exemption
- Class 2 - Finished goods produced in Georgia within the last 12 months - 100% exemption
- Class 3 - Finished goods stored in Georgia within the last 12 months and destined for shipment out-of-state - 100% exemption

The deadline for filing an application for freeport exemption with the Board of Tax Assessors is April 1 to receive the full exemption.

AD VALOREM TAX PAYMENTS Taxes are normally due in this county by December 20 of each year but the law allows taxpayers 60 days from the date of mailing before interest may be charged. Ad valorem taxes are collected by the Tax Commissioner.

Additionally, a penalty of 10% will apply to all taxes that are not paid within 90 days of the deadline.

VALUATION APPEALS If the assessors disagree with the taxpayer's returned value, they will change the value and a notice of assessment will be sent to the taxpayer. If the taxpayer wishes to appeal the change, the appeal must be sent to the Board of Tax Assessors and postmarked no later than 45 days from the date of the notice.

AD VALOREM TAX REFUNDS If a taxpayer discovers they have paid taxes that they believe were illegal or erroneous, they may request a refund within 3 years of the date of payment. The claim for refund should be filed in writing with the county governing authority within three years after the date of payment.

MOTOR VEHICLE REGISTRATION Fannin County is on the 12-month staggered registration system. Vehicle tags are sold at the office of the Tax Commissioner. Hours are Monday - Friday, 9:00 - 5:00.

Vehicle owners must renew their registration and pay the ad valorem tax every year with the Tax Commissioner during the 30 day period which ends on their birthday. If the vehicle is owned by more than one person, then the birthday of the person's name that appears first on the title is used to determine the registration period. Newly acquired vehicles must be registered within 30 days. Motor vehicles purchased on or after March 1, 2013, and titled in this State are exempt from sales and use tax and annual ad valorem tax—also known as the "birthday tax." The taxes are replaced by a one-time tax that is imposed on the fair market value of the vehicle called the Title Ad Valorem Tax Fee (TAVT).

MOBILE HOME TAXATION

Mobile Home Location Permits Taxpayers locating a mobile home in Gilmer County must apply to the Tax Commissioner for a location permit within 30 days of permanent placement of the home in the county and then annually thereafter between January 1 and April 1. Mobile homes that are temporarily located in the county and are owned by a business that is not located in the county should notify the Board of Tax Assessors of their presence to avoid being cited for failure to apply for the location permit.

Mobile Home Returns Owners of mobile homes that are located in the county on January 1 must return the mobile home for taxation to the Tax Commissioner on or before April 1 of each year at the same time they apply for the location permit.

INTANGIBLE RECORDING Every holder of a long-term note secured by real estate must have the security instrument recorded in the county where the real estate is located within 90 days. In Fannin County the Clerk of Superior Court is responsible for collecting intangible recording tax.

The tax for recording the note is at the rate of \$1.50 for each \$500.00 or fractional part of the face amount of the note.

OTHER INFORMATION

Local Ordinances There are no local ordinances pertaining to ad valorem taxation.

Fees for Garbage, Fire, Street Lights The Tax Commissioner is not responsible for collecting fees for garbage, fire, and street lights. The County Governing Authority or the Municipal Governing Authority may have individuals appointed to handle these type fees in some cases.

Independent School Systems There are no independent city school systems in this county.

City Tax The Tax Commissioner is not responsible for collecting city ad valorem taxes on real and personal property. The Tax Commissioner only collects city ad valorem taxes on motor vehicles and mobile homes.

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